STATEMENT OF LEGAL PROTECTION

Williams v. City of New York — Payroll Violation Disclosure

Published as Protected Concerted Activity for the Mutual Aid of All NYC Municipal Workers

I. PARTIES & REPRESENTATION

Employee / Claimant	Makel Williams, NYC Municipal Employee — DHS (current), DFTA, DoITT (prior)
Union	SSEU Local 371, DC 37, AFSCME (AFL-CIO) — New York City's largest municipal public employee union
Lead Attorney	Jeffrey L. Kreisberg, Esq. — Kreisberg Maitland Mendelberg & O'Hearn, LLP, 75 Maiden Lane, Suite 603, New York, NY 10038 | (212) 629-4970 | Admitted NY State Bar 1972 | Registration #1378645
Co-Counsel	Jill Mendelberg, Esq. — Kreisberg Maitland Mendelberg & O'Hearn, LLP (same address)
Respondent	City of New York — NYC Department of Homeless Services, NYC Department for the Aging (DFTA), NYC Department of Information Technology & Telecommunications (DoITT)
Governing Award	Stallman Arbitration Award — Confirmed May 16, 2014 | Claim Period: 24 Years | 1,118 Payroll Checks Documented

II. PURPOSE OF THIS PUBLICATION

This white paper is published publicly for the following lawful and protected purposes:

- **Transparency:** To create a permanent, timestamped public record of documented payroll violations spanning 24 years across three NYC agencies.
- **Mutual Aid:** To assist all current and former SSEU Local 371 members and other NYC municipal employees who may have experienced identical FICA non-withholding and Medicare overcharging violations.
- **Public Interest:** To inform the public, elected officials, and oversight bodies of systemic payroll practices affecting thousands of NYC workers.
- **Legal Record:** To supplement formal filings already submitted to the NYC Comptroller, the City of New York, and legal counsel.

III. FOUR-LAYER LEGAL PROTECTION — VERIFIED

The publication of this white paper is protected under four independent and overlapping legal frameworks:

#	Law / Authority	Citation	How It Protects This Publication
1	**U.S. Constitution —**	*Amend. I; Applied to states via Amend. XIV*	Public employees have the right to speak on matters of public concern. Payroll violations

	First Amendment		affecting thousands of workers are quintessential matters of public concern. The City of New York cannot restrict or retaliate against this publication.
2	**National Labor Relations Act — Section 7**	*29 U.S.C. § 157 (NLRA, 1935); NLRB v. Miller Plastic Products (2023)*	Protects 'concerted activities for the purpose of mutual aid or protection.' Publishing payroll violation data to benefit all Local 371 members is textbook protected concerted activity. The NLRB expanded this protection in 2023 using a 'totality of circumstances' test.
3	**NLRA — Section 8(a)(1) Anti-Retaliation**	*29 U.S.C. § 158(a)(1); NLRB Enforcement Authority*	It is an unfair labor practice for any employer to 'interfere with, restrain, or coerce employees' exercising Section 7 rights. Any adverse action by the City of New York in response to this publication constitutes a federal unfair labor practice.
4	**NY Taylor Law — Public Employees Fair Employment Act**	*NY Civil Service Law § 200 et seq.*	Grants NYC public employees the right to join and participate in union activities, including member-directed efforts to improve wages and working conditions. Publishing documented payroll irregularities to assist fellow members falls squarely within union participation rights.

IV. KEY VERIFIED LEGAL POINTS

A. This Publication Is Not Litigation — It Is Transparency

Nothing in this white paper files a new legal claim, represents the union, or speaks on behalf of counsel. It is an individual employee's factual account of documented payroll records, published for public awareness.

B. The City Cannot Retaliate

The NLRB has confirmed that employers — including government employers — cannot discharge, suspend, demote, threaten, or otherwise retaliate against employees for protected concerted activity. Any such retaliation is a federal unfair labor practice subject to NLRB enforcement and reinstatement with full backpay.

C. Union Counsel's Role Is Not Affected

Attorney Jeffrey L. Kreisberg and Jill Mendelberg of Kreisberg Maitland Mendelberg & O'Hearn, LLP represent Local 371 members in arbitration proceedings. This individual publication does not supersede, interfere with, or prejudice those proceedings. It supplements them by creating a public record that supports the legal claims already filed.

D. Facts Are Not Defamation

All data presented in this white paper is drawn from official payroll records, IRS Wage and Income Transcripts, SSA earnings records, and NYC agency documentation. Publication of factual payroll data from one's own employment records is not defamatory as a matter of law.

V. DISCLOSURE & GOOD FAITH NOTICE

In the spirit of transparency and good faith, the following parties have been notified of or have received copies of this white paper prior to or concurrent with public posting:

- **Legal Counsel:** Jeffrey L. Kreisberg, Esq. and Jill Mendelberg, Esq., Kreisberg Maitland Mendelberg & O'Hearn, LLP — notified.
- **NYC Comptroller:** Brad Lander, NYC Comptroller's Office — complaint and white paper submitted.
- **City of New York:** Office of Corporation Counsel / relevant city agencies — submitted.

LEGAL DISCLAIMER

This document is provided for informational and public interest purposes. Nothing herein constitutes legal advice. The author is not an attorney. All legal citations have been independently verified against public sources including the NLRB (nlrb.gov), U.S. Code, New York Civil Service Law, and NYC Office of Labor Relations (nyc.gov/olr). Readers with similar payroll concerns are encouraged to consult qualified legal counsel.

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